

(Rev. May 2007)

Department of the Treasury — Internal Revenue Service

Use this form if you want to request approval to have an agent file returns and make deposits or payments of employment or other withholding taxes or if you want to revoke an existing appointment.

- If you are an employer or payer who wants to request approval, complete Parts 1 and 2 and sign Part 2. Then give it to the agent. Have the agent complete Part 3 and sign it.

Note: This appointment is not effective until we approve your request. See the instructions for your reporting, deposit, and payment requirements while we are processing your request.

- If you are an employer, payer, or agent who wants to revoke an existing appointment, complete all three parts. In this case, only one signature is required.

Part 1: Why you are filing this form...

(Check one)

- ☐ You want to **appoint** an agent for tax reporting, depositing, and paying.
- ☐ You want to **revoke** an existing appointment.

Part 2: Employer or Payer Information: If you want to appoint an agent, complete this part.**1 Employer identification number (EIN)** - **2 Employer's or payer's name**
(not your trade name)**3 Trade name** (if any)**4 Address**

Number Street

Suite or room number

City

State

ZIP code

5 Forms for which you want to appoint an agent or revoke the agent's appointment to file.
(Check all that apply.)employees/
payees**For SOME**
employees/
payees

- Form 941, 941-PR, 941-SS (Employer's QUARTERLY Federal Tax Return)
- Form 943, 943-PR (Employer's Annual Federal Tax Return for Agricultural Employees)
- Form 944, 944-PR, 944-SS, 944-SS-PR (Employer's ANNUAL Federal Tax Return)
- Form 945 (Annual Return of Withholding for Federal Income Tax)
- Form 1042 (Annual Withholding Tax Return for U.S. Source Income of Foreign Persons)
- Form CT-1 (Employer's Annual Railroad Retirement Tax Return)
- Form CT-2 (Employee Representative's Quarterly Railroad Tax Return)

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Note: You may NOT authorize an agent to report, collect, and pay taxes reported on Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return.

I am authorizing the IRS to disclose or use confidential tax information to the agent relating to the authority granted under this appointment, including disclosure required to process Form 2678. The agent may contract with a third party, such as a reporting agent or certified public accountant, to prepare or file the returns covered by this appointment, or to make any required deposits and payments. The contract may authorize the IRS to disclose confidential tax information of the employer/payer and agent to such third party. If a third party fails to file the returns or make the deposits and payments, the agent and employer/payer remain liable.

**Signature**
here

Date

Print your name here

Print your title here

Best daytime phone

Now give this form to the agent to complete. →

Part 3: Agent Information: If you will be an agent for an employer or payer, or want to revoke an appointment, complete this part.**6 Agent's employer identification number (EIN)**

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7 Agent's name (not trade name)

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8 Trade name (if any)

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9 Address

Number	Street		Suite or room number		
City		State		Zip	

☐ Check here if the employer is a disabled individual or other welfare recipient receiving home care services through a state or local program

Under penalties of perjury, I declare that I have examined this form and any attachments and to the best of my knowledge and belief, it is true, correct, and complete.

X Sign your name here

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Print your name here

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Print your title here

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Date

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Best telephone

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Instructions for Form 2678

Section references are to the Internal Revenue Code.

Use this form if you want to request approval to have an agent file returns and make deposits or payments of employment or other withholding taxes or if you want to revoke an existing appointment. You cannot use a prior version of this form. All prior versions are obsolete and will not be accepted.

- If you want to appoint an agent, check the box in Part 1 that says, "You want to **appoint** an agent for tax reporting, depositing, and paying," and complete Part 2.
- If you are an agent and you want to accept an appointment, complete Part 3. If you are a corporate officer, partner, or tax matters partner, you must have the authority to execute this appointment of agent.

Note: If the employer/payer will be making payments not covered by the appointment, the employer/payer must file all related returns and deposit and pay taxes for those payments. When completing line 5, check the box(es) "For SOME employees/payees."

- If you are an employer, payer, or agent and you want to revoke an existing appointment of an agent, check the box in Part 1 that says, "You want to **revoke** an existing appointment," and complete Parts 2 and 3. However, only one signature is required. If an existing appointment is revoked, the IRS cannot disclose confidential tax information to anyone other than the employer/payer for periods after the appointment is revoked.

What are the reporting, deposit, and payment requirements while we are processing the request?

Send Form 2678 to us 60 days before the date when you want the appointment to become effective. This appointment is not effective until we approve your request. We will send a letter with the effective date to the agent after we have approved the request. Until we approve the request, the employer/payer must continue to file all tax returns and make all deposits and payments.

What are the reporting, deposit, and payment requirements after the IRS approves the appointment?

Agents must follow the procedures in Revenue Procedure 2003-70-6 for employment taxes. If you are a sub-agent or a state agent under Notice 2003-70, follow Revenue Procedure 2003-84-33 for backup withholding. Agents for employers who are receiving home-care services through a state or local program are often referred to as "family agents" and "household employee agents." All agents, employers, and payers remain liable for filing all returns and making any deposits and payments while this appointment is in effect. If an agent contracts with a third party, such as a reporting agent or certified public accountant, to prepare or file the returns covered by this appointment or to make any required tax deposits or payments and the third party fails to do so, the agent, employer, and payer remain liable.

Where to send this form If you are in ...

Send your form to ...

Connecticut	Maryland	Pennsylvania	Ohio
Delaware	Massachusetts	Rhode Island	Cincinnati, OH 45999-0046
District of Columbia	Michigan	South Carolina	
Illinois	New Hampshire	Vermont	
Indiana	New Jersey	Virginia	
Kentucky	New York	West Virginia	
Maine	North Carolina	Wisconsin	
Alabama	Iowa	North Dakota	IRS
Alaska	Kansas	Oklahoma	Ogden, UT 84201-0046
Arizona	Louisiana	Oregon	
Arkansas	Minnesota	South Dakota	
California	Mississippi	Tennessee	
Colorado	Missouri	Texas	
Florida	Montana	Utah	
Georgia	Nebraska	Washington	
Hawaii	Nevada	Wyoming	
Idaho	New Mexico		
No legal residence or place of business in any state			IRS Ogden, UT 84201-0046

Privacy and Paperwork Reduction Act Notice: We ask for this information to carry out the Internal Revenue laws of the United States. We need it to assess and collect the right amount of tax. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number.

Generally, tax returns and the information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on this form to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to the cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 2678 will vary depending on individual circumstances. The estimated average time is 30 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making Form 2678 simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave., NW, IR-6406, Washington, DC 20224. DO NOT send Form 2678 to this address. Instead, send it to the Internal Revenue Service at the address indicated in the table above.